1910 II

(Municipal)

File No 80-09

Serial Nos 32-41 44 47 50

GENERAL AND REVENUE SECRETARIAT

Serial Nos 32-41, 44-47 & 50-57

Part B for February 1915

SUBJECT

Defalcations in the Revenue in the Bijnor Dist

& 32 From the Comptr No 3631 A/12 12 1910

Reports with regd Govt Progs No 8684-5/1480-09 [redacted] that cases clerk Abdul Latiff who was prosecuted before the [redacted] magistrate was convicted and sentenced to rigorous imprisonment for [redacted] year and a fine of Rs 300 and in default imprisonment for a further [redacted] and six months, that the evidence in other set of defalcation cases reported [redacted] bel Nos 1342 3 ben the same set of records as in the above, it is likely that [redacted] men whose refs forks to have submerged in Bol Nos in those cases would be convicted on prosecution is pressed and that as no great useful purpose [redacted] be served by prosecuting all the men and with a view to avoid et pendency to the Municipality account of law charges and facilitate the recovery of the amounts defalcated earliest date with least possible loss a prog under Regn 7 of 1883 is solicited recommending that the Municipality may be instructed to [illegible] the delinquents to deposit [illegible] payment of the amounts defalcated without question and then being discharged from the or taking the chance of a prosecution to clear their character and [illegible] cases which the defalcation amounts to less than one rupee the parties concerned [illegible] may not be dismissed if the circumstances concerned show [illegible] mis-

G R S 58

& 33 To S J Kumaraswami Naick, Esq B A, Head, Bijnor Dist Mr L C, No [redacted] dated [illegible] Enquires why no replies have been sent to the office letters Nos [redacted] of 30 and No 134 of 8/7/1910 and whether any action has been taken to bring the [redacted] to answer

GPB—4,000—4 7 11

X 34 To the Comptr + Resdt, B'lore Cby Mr Cl. No 32

Observes that in fraud cases withheld from Rs 20/- the subordinates concerned shd be examined & the proceedure in such cases

X 35 From the Resdt B'lore Cby No 236 D/8 4 1911
Requests that a copy of the Comptr's letter No 363 12/12 2 1910 may be furnished to him to enable the officials concerned to submit their explns before they are summarily punished

X 36 To the Resdt, B'lore Cby Mr Cl No 8756/Mr 80-09 D/25 4 1911
Forwards copy of R 32 and requests him to state why no reply sent to this office letter No 9841 D/30 4 1911 re Mr Narasimhaiah & Thanthirappa

X 37 From the Comptr, No 2532 D/30 10. 1911
Requests sanction to engage the services of the Public Prosecutor to conduct the cess defalcation cases against Cess Collectors Thupal Hanumanthappa posted before the City Magte on 4 11 1911 as well as the other cases refd to in R No 32

38 To the Resdt, B'lore Cby Mr Cl No 3122 D/11 11
Forwards copy of R No 37 with a request that effectual arrangt may be made for the conduct of the precautions and calls for a the result of the cases

39 From above officer No 86 D/11 11 1911
States that the Public Prosecutor has been engaged to conduct the Cess defalcation cases against Thupal Singh & Hanumanthappa and a report of the result of the cases will be made in due course
Also reports that steps are being taken to get the all the Cess Collectors concerned before criminal against them and that the Health officer has been examining and forwarding the explanations

X 40 To the Resdt, B'lore Cby Mr Cl No 5076-7 D/25 1 1912
Sanctions the engagement of the Public Prosecutor in the cases against Thupal Singh & Hanumanthappa and requests him to take steps for obtaining the expl nos of the other offenders and bringing justice

X 41 From the Resdt, B'lore Cby, Mr Cl, No 80 D/25 3 12
States in reply that the cases against Cess Collectors Thupal Singh & Hanumanthappa are still proceeding and some of the witnesses for the prosecution in the Case against Thupal Singh were examined on the 20th instant and the case adjourned to the 29th idem & that further report will be made after the cases are decided and that the explanations of the other offenders are being called for by the Health officer & steps are taken for bringing them to justice

X 44 From the Resdt Mr Cl, B'lore Cby No 4 D/9 7 12 (0245)
States that of the two Cess Collectors Thupal Singh and Hanumanthappa who undertook prosecution in the Court of the City Magistrate for misappropriation the former was discharged and the latter [illegible]

X 45 To the Resdt, Mr Cl, B'lore Cby No 706 D/20 7 12 Requests him to submit Copy of judgment passed in each case

From the Resdt, Mr Cl, B'lore Cby No 132 D/19 12 12 (03567)
Submits copies of judgments as called for

X 47 To the Resdt, Mr Cl, B'lore Cby No 5299 D/22 1.1913 Requests him to report the action taken to bring the other offenders to justice & to the Comptr

G.R.S. 11] 190-//

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 80 - 09

FILE HEADING

Audit of Municipal accounts and defalcation of Municipa
Revenue in the Bangalore city Municipality

From

The Compt.

No 3631 Dated 12 12 1910 Received 17 12 1910

Diary No. 4008	Enclos	Spare Copies	Serial No 32

BRIEF ABSTRACT OF LETTER

with refce to Govt Progs No 8684-5/Mul 80-09 & 31-3 [redacted]
Clerk Abdul Latiff who was prosecuted before the City Magistrate was convicted
sentenced to rigorous imprisonment for one year and a fine of Rs 300 and in default
for a further period of six months, that the evidence [redacted] other set of
cases reported in Srs Nos 13 & 23 being the same set of records as in the above
so likely that the men who are reported to have embezzled municipal [redacted] in
cases would be convicted of a prosecution is pressed and [redacted] that
no great useful purpose would be served by prosecuting [redacted] men and
a view to avoid expenditure to the municipality on account of [redacted]
facilitate the recovery of the amounts defalcated earlier [redacted]
a proceeding under Reg^n I of 1883 he would recommend that the Municipality
be instructed to give the delinquents the option of paying the amount
without question and them being dismissed from [redacted]
chance of a prosecution to clear their character and that in
in which the defalcation amounts to less than one rupee the parties concerned
be dismissed if the circumstances concerned show no evil intention

NOTES AND ORDERS

Notes—First sheet

GPB—15,000—24 4 09

G.R.S 12]
General and Revenue Secretariat

Jud File No 80 of 1909

Serial No

1 The number offends in whose cases the Comptr. does not recommend criminal prosecution amounts to 17. Out of these the sums embezzled amount [redacted]

(1) in each of 5 cases to less than one rupee
(2) do 3 " " five rupees
(3) do 7 " " one hundred "
and (4) 2 " " over one hundred rupees

2 It is submitted that in the last 2 cases in which the defalcations amount to Rs 178-14-10 and Rs 492-13-10 respectively, the defalcations had been known to the Munsif authorities (before they were reported to Govt by the Comptroller) but they were not reported for the information of Govt. In the marginally noted communications the President was requested to state why these cases were not reported to Govt and what action had been taken to punish the offenders to justice. No final reply has been received from the President in spite of numerous reminders issued from this office. The files relating to these 2 cases are herewith put up

V (1) Letter No 9841 dt 30-4-1910
Ub (2) 1348 dt 8-7-1910

3 The defalcations in the other cases were traced [redacted] in the course of the

Note—

GPB—80.000—12-8 10

G. R. S. 12]
General and Revenue Secretariat

File No. 80 of 19 09

Serial No.

audit of the accounts.

4 Submitted for orders. The Chronology first and the last cases (Nos. 2 & 10) are cases of defalcation in the list at the foot of the Comptroller's letter are of large amounts and it is a question whether the offenders may be let off without a criminal prosecution - The report called for from the President in these cases has not been received in spite of repeated reminders.

1st Cr) 22.12.10

1826
23.12.10

5 Please send an urgent letter to the President asking him to explain why he has not sent a reply regarding the 2 cases referred to. and to report if any action has been taken to bring the offenders to justice.

6 To let off the remaining men in the manner suggested by the Comptroller would I fear have

Note—Contin sheet.

GPB—50,000—12-6-10

G R S 12]
General and Revenue Secretariat

Jul File No 80 of 19 09

Serial No

a demoralizing effect upon the municipal office staff. Every one against whom there is a case of defalcation should be prosecuted. Perhaps cases of Rs 5 and under may be Condoned and the men dismissed after recovery of the amounts

BPM
23/12/10

Dewan

7 Put up an urgent letter first After it is issued, the file may be submitted to the Dewan —

23 12-10

8 Draft DO is submitted

BK 80 Jul
27 12 1910

9 Issue the draft and submit file to the Dewan

29 12-10

33 To B J Kumaraswamy Naik Esq B A President of the Bangalore City Municipal Council DO 5659/3117
Enquires why no replies have been sent the Office letters nos 9841 & 30 of 1910 and

sheet.

File No 80 of 1909

Serial No

and No 1348 & 7 1910 and whether any action has been taken to bring the Offenders to Justice

10 Subd to the Dewan, the draft having been

9571 / 11 — HMG 8D of 3/1/1911

re

11 / Idem — the first six cases (exceeding 20 Rs) — at all events the first case of the 6 — Idem to the Comrs

has since and will separately be

HMG 22 2 11

Draft put up.
BVR 12 Submitted
CJ 3 3 11 1st Cr) 6 3-11 Hill

2318 / 13 3 11

13 Approved
HMG
9/[illegible]/11

Issue

Cy 13 3 11 Hill

34 To the Comptr and President Bangalore Civil & Mil Comm
Cl. 7672-3 & 20 3 1911

Observes that in the first 6 cases in the defalcations amount to more than Rs 20/- the individuals concerned should be prosecuted & that in the remaining cases the procedure recommended by the Comptr may be adopted

GPB—80,000—12-8-10

R S 12]
General and Revenue Secretariat

Mul File No 80 of 1909.

Serial No

35. From the Pres[t], Bangalore city No 2368 8 4 19
Requests that a copy of the Comptr[s] letter No 3631 8/12 2 1910 may be
w him to enable the officials concerned to submit their explanations before they are summarily punished
16 Submitted with draft forwarding the copy and requesting him to state why a reply has been sent to this office letter No 9011 8 20-4-1910 anent misappropriation of municipal revenue by Anantasilappa.
(Vide flag N)
Abm 19/4/11
17/4/11 19 Copies of the auditor's report regarding the cess accounts and the comptroller's remarks thereon were forwarded to the President of the Bangalore City Municipal Council with Govt Progs No 9400-1/Jnl 80-09 8 20 4-[illegible]. The file relating to this subject is also put up.
18 In the Compt[r] letter copy of which is now asked for by the President, defalcations of municipal revenue, other than cess collections, are also referred Hence a copy of the letter may, if approved, be sent to the President
Abm (19) 19/4/11 Draft submitted for approval
18-4-11 18 Cr) approved

sheet 20

GPB—50,000—12-8-10

2763 20-4-11 Issued
21

tariat File No. of 1908

Serial No.

36 To the Pres^{dt}, Bangalore City Municipal Council No 2756/Mal 80-09 & 25-4 1911

Forwards copy of Sl 32 and requests him to state why no reply was sent to this office letter No 9041 & 30 4 1911 re misappropriation by Anantasalappa

37 From the Compt^{r}. No $\frac{3532}{100}$ & 30-10-1911

Requests sanction to engage the services of the Public Prosecutor to conduct the cess defalcation cases against Cess Collectors Khupal Singh & Hanumanthappa posted before the City Magte on 10-11 1911 as well as all the other cases referred to in Sl No 32

24 In the case against Abdul Latiff sanction was accorded for engaging the services of the Public Prosecutor. A conviction was obtained in the case (this Sl No 37). The Compt^{r} also stated (in Sl 32) that the cases of the others are also likely to end in conviction. (Vide Sl 32).

25 Draft sanctioning is submitted for approval or other orders

P 3-0

sheet

2221

G. R. S. 12]
General and Revenue Secretariat

Jul File No. 20 of 1909

Serial No

26 Draft revised and submitted for approval or other orders - Criminal breach of trust is a cognizable offence and unless the case is of a complicated nature, the prosecution may, it seems, be well conducted by a competent police officer
1st (Cr) 1 11 11 Ille

~~Supposed Ilbert~~
Ilbert
1.

27 The Comptroller's letter may be forwarded to the President City Municipal Council with a request that ~~if~~ comments may be ~~sent~~ made for the conduct of the prosecution which should not be delayed
Ilbert

28 Please take action urgly
[also ask a report about the result of the case]
CJS
1/11/11

29 Put up draft above
1 10 11 Ille

1/11/11

tx sheet

R. S. 12] and Revenue at

File No 80 of 1909

Serial No

~~30 Draft put up.~~

Bln 31 Issue at once
1/11/11 1-11-11

32

38 To the President, Bangalore City Munc[illegible] Council.
No 3128/1 11-11

Forwards copy of Sr No 37 with a request that efficient arrangements may be made for the conduct of the prosecutions and calls for a report of the result of the cases

39. 33 From above officer No 868/11-11-1911

States that the Public Prosecutor ~~has been~~ has been engaged to conduct the cess defalcation cases against Hemraj Singh & Hanmanthappa and that a report of the result of the cases will be made in due course after it is known.

Also reports that steps are being taken to get the explanations of all the cess collectors concerned before criminal proceedings are taken against them and that the Health officer has been asked to lose no time in obtaining and forwarding the explanations

34 Submitted for orders. Reminders will be continued to be issued in all the cases concerned till replies are received.

Bln 35 The President was requested to make efforts

sheet

GPB—80 000—14-6-10

Serial No

arrangements for the conduct of the prosecution - This does mean that sanction was accorded to the engagement of the Public Prosecutor in the cases referred to This may however be sanctioned

Please put up draft

21-11-11 Mlle

BVN 21/11/11

Draft put up.

BVN (19) 36 Submitted

22/12/11 19 Cer 23 12-11 Mlle

37 Approved RRN 20/1/12

38 Issue

20/12 Mlle

39 40 To the Prest. Bangalore City Mcl Council No 5076-78 25-1 1912 Sanctions the engagement of the Public Prosecutor in the prosecution cases against Kempa Singh and Hanumanthappa and requests him to take early steps for obtaining the explns of the other offenders and bringing them to justice

41 Ceo From the President Bangalore City Mcl Council No 180 D(25-3 12.

States in reply that the cases against Ceos Collectors Kempa Singh & Hanumanthappa are now pending

GPB—80,000—12-8 10

S. 12]
and Revenue
Secretariat

5410 (11

File No 80 of 1909-10

Serial No

And some of the witnesses for the prosecution in the case against Kanpal singh were examined on the 20th Instant and the case adjourned to the 29th idem & that further report will be made After the cases are decided and that the explanations of the Other Offenders Are being called for by the Health Officer & steps are taken to bring them to justice

Col Submitted May the further report from the President be awaited

42 Yes

4 4 12

3/4/12

Issue Circular 4/4/12

GPE—50,000—12-8 12

245 12

(S 12)

General and Revenue Secretariat

Jud File No. 80 of 1912

Serial No

44 63 From the President Jud Bangalore city No. 4 d 9 7 12 (D 245) States that of the two cess Collectors Thrupalsingh and Hanumanthappa who underwent prosecution in the court of the city magistrate for misappropriation the former was discharged and the latter acquitted

64 Submitted for orders with draft calling for copies of judgments in the cases The previous papers have been put up as reference with the file relating to the audit report Bangalore city, (now before the Secretary)

T 2169 16/7/12

45 (10) Issue SPR 17/7/12

45-46 70 President Jud Bangalore city No. 706 d 20 7 12 Requesting him to send certified copy of judgments passed in each case

+0 From President Jud Common Bangalore city No. 32 d 9 2 12 (D 357a) Sending Copies of Judgmen

sheet.

12]
and Revenue
Secretariat

Jud File No 80 of 1909

Serial No

48 Of the 16 cess collectors + 1 [illegible] referred to in the Comptroller's letter no 3631 d 16. Dec 1910 as having misappropriated the Govt revenue of the Bangalore city, the first
Anantasubbya
Shankarappa
Gopalsingh
Narayanprasad
Hanumanthappa
Venkatasubbaya
six persons, were ordered to be prosecuted while the other 10 were ordered to be given the option of paying the amount + being removed from service Sambhog Narasimha Sastri was prosecuted and convicted Of the above 6 persons Gopalsingh and Hanumanthappa were prosecuted with the result that the former was discharged and the latter acquitted It was reported in March last that explanations of the other offenders were being called for and steps taken to bring them to justice The President may be requested to report the result of the steps taken for making good the loss of revenue to the Govt + for punishing the offence

sheet

GPB—50,000— 12-8-10

G 12]
and Revenue
Secretariat

File No. 80 of 1909

Serial No

49 Submitted to orders
DS 69
8/4/13 60 Put up draft accordingly
SDR
8/4/13

5 8/4/13
57 Draft submitted for approval
DS 69
9/4/13 10

20 (5) SDR 10/4/13
52 (Draft approved)

DR
15/4/13

53 Issue DR
16/4/13

47 54 To the President and Council Bangalore cite
No. 5299 dt 22.9.13 Requests immediate report on action taken to arrest the other offenders to justice & to recover the loss of revenue to the Govt.

50 55 Letter No. 139 Dy 15.11.13 from the President, Bangalore City Municipal Council submits the report referred to in Ref.

57
56 If approved, the report may be kept recorded Draft submitted
DR 16/4/14 DR 17/4/15

Govt.

GPS—50,000—12-13.

S 12]

3217 KT

General and Revenue Secretariat

File No. 80 of 1919.

Serial No	
	(57) Subs for orders. Dr 2/2 Dr 4/
	58 Draft may be app Such cases are not likely to arise hereafter as the cess will be collected in advance by the proper collecting agency. 3/4 Dr Dewan
4290 5-2-15	
	59 Draft approved by the Dewan 11.2.15 Dr 13/2
	60 Dr 13/2
51	61 G.O No 6639 Dt 18.2.15 Records the Correspondence

Norm—Contn. sheet.

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

D 4008

No 3631/Ro

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 12th December 1930

FROM

J S CHAKRAVARTI, ESQ, MA,
FRAS, etc,
Comptroller to the Government of
His Highness the Maharaja of Mysore

To

C. S. Balasundaram Iyer ESQ, BA,
Offg *Secretary to the Government of Mysore,*
General and Revenue *Departments*

SIR,

With reference to Government Proceedings No 8684-5/Ml 80-09 of the 31st March last sanctioning the engagement of the Public Prosecutor for conducting one of the cases connected with the defalcation of Cess Revenue in the Bangalore City Municipality, I have the honor to report that Cess Clerk, Abdul Latiff, who was being prosecuted before the City Magistrate, was convicted and sentenced to rigorous imprisonment for one year and a fine of Rs 300/-, and, in default, to undergo imprison-ment for a further period of six months The cases of others reported in letters Nos 4017 and 6337 of the 10th/21st February and 7th June last, and whose names are given below for ready reference are similar to the above and the evidence for the prosecution in their cases is the same set of records It is therefore likely that these cases also will result in conviction, if a prosecution is pressed

2 Government prosecutions, however, are chiefly undertaken for deterrent and corrective purposes and I would therefore submit that no great useful purpose would be served by prosecuting all the men The Municipality may therefore be instructed to give the delinquents the

Rec —Gl 18]

Depart

19/0

From

S CHAKRAVARTI, Esq, M A, L B A S, etc,

Comptroller to the Govt of H H the Maharaja of Mysore

To

Esq,

Secretary to the Govt of Mysore,

Dept.

Dated

Dispatched 16-/12/11

Received

No 363/R-

Subject-matter

Reporting that case against Abdul Gaffar Sahib was compromised and withdrawn in accordance with the order of the Court & requesting that the amount of Rs 300/- may be refunded to him

option of paying up the amounts defalcated by them (as far as ascer-
-tained) without question and then being dismissed the service or taking the chance of a prosecution to clear their character This concession will, while avoiding the expenditure which the Municipality will have to incur on account of law charges, facilitate the recovery of the amounts defalcated earlier and with less trouble than a proceeding under Regulation I of 1893 In the details given below, will be seen cases of defalcation of amounts less than a rupee In such cases, if the circumstances shew no evil intention, the parties may not be dismissed

The favour of early orders is solicited

I have the honor to be,
Sir,
Your most obedient servant,

(S A M)

Comptroller

Cess Collector	Anantasilappa	Rs	178	14	10
,,	Shankarappa	"	71	14	0
,,	Kurpalsingh	"	68	13	0
,,	Narayanaprasad	"	32	8	6
,,	Hanumanthappa	"	28	3	0
,,	Venkatasubbaiya	"	24	2	6
,,	C Naraina Rao	"	15	2	3
,,	Venkataramjatti	"	14	2	0
,,	Shama Rao	"	4	5	0
,,	P Subba Rao	'	3	12	6
,,	Kenchappa	'	2	5	6
,,	S P Raju	"	0	13	6
,,	Krishnamurti Rao	"	0	11	0
,,	B Ramaiya	"	0	4	0
,,	B Naranappa	'	0	1	6
,,	J R Tannon		0	1	6
Shanbogue	Narasimhasastri	"	492	13	10

GRS 27]

GENERAL AND REVENUE SECRETARIAT

(~~Continuation Sheet of this form.~~)

Enquiry

5659 - 9 31.12.10
me 81 33

Dear Sir,

With reference to the marginally noted two communications, I am directed to enquire why no replies to these have yet been sent, and to request you to ~~send~~ ~~letter~~ ~~explanation~~ ~~you will please report~~ if any action has been taken to bring the ~~offenders~~ to justice

98410/30 4 1910 defalcations recreation committee collector Ananta

No 13 4987 1910 defalcation cum the Shanbhogue IX Division

Yours ~~faithfully~~
Illegible

27 12 1910

To

B J Kumaraswamy Naidu
Esq BA
Pleader Mangalore
City Municipal Council

Compd
Obte
29/12

MGC PB—30 000—5 10

Dec 1917

F. 20.E.

File No 80-47

Serial No 34

No. of letter replied to 6088

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT

(Judicial)

READ-- ~~Letter No. 3631 dated 10-10-1917~~

from the Court to Govt reporting that Cess Clerk Abdul Latiff who was ~~being~~ prosecuted for cess breaches by the City Magte was convicted and sentenced to rigorous imprisonment for one year and a fine of Rs 300/- and in default to undergo imprisonment for a further period of six months ~~that the~~ the other three names ~~mentioned~~ therein

of issue

over

SUBJECT

GPB- 10 000 19 4 18

Rec'd 3/11

and the evidence for their
being the same set of
facts that these cases
would result in
a prosecution as
stating that as
are
and
great

precautions
for
purposes
purpose

(1) Cess Coll^r
(2) " Shivatheraffa
(3) " Kurpal Singh
(4) " Narayana Prasad 32
(5) " Hanumanthappa 25-
(6) " Venkatasubbaiya 26-
(7) " C. Narain Rao 15-1
(8) " Venkatramyatta 14
(9) " Shama Rao 4
(10) " P. Subba Rao 3-4
(11) " Kenchappa 2-5
(12) " S.P. Raju 0-13
(13) " Krishna Murti Rao 0-
(14) " B Ramaya 0-4
(15) " B Narnappa 0-
(16) " J R Samson 0-1
(17) Shambhoo Narasimha Shastri 49 2

and recommending for reasons recorded that the
Municipality may be instructed to give
the defaulters credit for the amounts defalcated by them
noted on the margin
without question and thus being
deprived the chance of a prosecution to clear
their character, that this procedure
would, while avoiding the expenditure
which the Municipality will have to incur
on account of law charges, facilitate
the recovery of the amounts defalcated
earlier and with less
trouble than a proceeding under Reg I of 1893,

5

R.S. 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet Draft form.)

and that in cases in which the amount misappropriated is less than a rupee, the individuals concerned may not be dismissed if the circumstances show no evil intention

Order thereon

No 7672-3 mk 30-09- 19-20 3 11

It is observed that the first ten cases referred to above, in each of which the amount defalcated exceeds Rs 20/— ~~at all events the first case of Ratnagiri is deemed to be~~ are of a serious nature. The individuals concerned in these cases should be prosecuted.

Kindness

It is understood that the last delinquent, viz, Narasimha Shastri has already been prosecuted. The result of his trial should be reported to Govt

Flat L

In the remaining cases the procedure recommended by the Comptr may be adopted

For Offg Secy

1/1/11

7/3/11

To

The Comptr of Govt Accts Pres[t], Nilgiris

Ml 80-09 / 35

No. 236

Office of the Municipal Council,
Bangalore City,
Dated 14th April 1911.

From

The President, Municipal Council,
BANGALORE CITY

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore

Sir,

Reference -Government Proceedings No 7672-3/Ml 80-09-34 dated the 20th March 1911, passing orders on the Comptroller's letter No 3631 dated the 12th December 1910 IN RE defalcation of Cess collections by certain officials of the City Health Establishment

- - - - - - - - - -

I have the honour to request that as the officials concerned wish to offer their explanations on the different charges made against them, you will be so good as to furnish this office with a copy of the Comptroller's report to Government so far as it relates to the irregularities of each official Their request seems to be reasonable as it appears but just that they should be given a chance of rendering their explanations before they are summarily punished

I have the honour to be
Sir,
Your most obedient servant,

President

194 M/10

1910 M

~~100~~

From The President,
City Municipal
B

To The Secretary
Govt of Mysore,
& Revenue Dept,

Dated 8-5 April 1911

Despatched 8 / 5

Received

General No 231 b

No

Enclosure No

Requesting to be
furnished with a
of the Comptroller's
report in re
of Gas Collections
certain Officials of
Akali Establishment
referred to in Govt
No 7672-3
Rel (80-09)-4 Date 20.3

See D 4008

G.R.S. 28]

File No 80-09
Serial No 36

Date & No of letter replied to 6476

No 8-156
inl80 09-
B 15-4-11

General and Revenue Secretariat
(NL)
, the 19

To The Pres[t] Bangalore City
Municipal Council.

Date of issue 25-4-11

Signed by [illegible]

Sir,

As requested in your letter No 23608 4.1911, I am directed to forward herewith a copy of letter No 3631 & 12 12 1/16 from the Comptr to Govt in the matter of the defalcation of cess revenue by certain officials of the Municipality and to request that you will be so good as to state why no reply has been sent to this office letter A

SUBJECT

repeated remarks and
on the subject. I

Re
Anantasclappa,

I have the
2 I may add
honour to
of the Comptr's letter and
report regarding case
were forwarded to you
with Govt. Prop. No. 96
Jul 80-09-1982 20 4-19

For Secy
of
Govt

KPN
20/4/19

List of enclosures,

Copied by

Examined by

G1 B—20,000—3-9-18

30 11

8

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

No 2352
Leo

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 28 October 1911

30 DIARY NO 2221

FROM

J S CHAKRAVARTI, ESQ, MA,
FRAS, etc,
Comptroller to the Government of
His Highness the Maharaja of Mysore

10/11 10 R
SE Rel
FILE NO 80-09
SERIAL NO 37

To

C. S. Balaswndaram Iyer ESQ B A,

Offg *Secretary to the Government of Mysore*

General and Revenue *Departments*

SIR,

With reference to Government Proceedings No 7672-3/M1 80-09 of the 20th March 1911 directing the criminal prosecution of such servants of the Bangalore City Municipality as had defalcated sums more than Rs 20/- of the Municipal Revenue, I have the honor to inform you that two of the cases connected with the defalcation of cess revenue against collectors Krupal Singh and Hanumanthappa have been posted before the City Magistrate for the 4th proximo, and to request that, with a view to secure the proper prosecution of the cases, sanction of Government may be kindly obtained to engage the services of the Public Prosecutor to conduct the cases now pending as well as other cess defalcation cases mentioned in my letter No 3631/Re.171½ of the 15th December 1910

When prosecutions of this kind are undertaken, it is important to see that the cases do not fall through for want of proper legal supervision.

I have the honor to be,
SIR,
Your most obedient servant,

J S Chakravarti

Comptroller

Rec —Gl 17]

Depart

19/1

From

S CHAKRAVARTI, Esq, MA, FRAS,

Comptroller to the Govt

H H the Maharaja of M

To

Esq,

Secretary to the Govt of My

Dated

Despatched 24-10-11

Received

No 2532

Subject matter

Requesting [illegible]

[illegible] Govt

to engage the services

of [illegible]

[illegible] the case of

GPB—2,000—25-10-10

G R.S 26]

Govt. V 2v

9
1 80
File No 09
Serial No 38

Diary No of letter replied to 2221

General and Revenue Secretariat
(Municipal
, the 19

To

Comm
No 3122
ml80-09-
21-11-11
The Secy Bangalore city Municipal Council

Date of issue 1-11-11

Signed by Mr KMR

Sir,

I am directed to forward herewith a copy of the Comptroller letter No 2532/100 & 28.10.1911 requesting sanction to engaging the services of the Public Prosecutor for conducting the prosecution in the Cess defaulation cases against Cess Collectors Heerpal Singh and Hanumanthappa posted for hearing before the City Magte on the 6th instant, and in

and also other cases of the same kind which may be instituted

SUBJECT

~~I request you the steps as~~
~~efficient arrangements for the~~ without delay
~~conduct of the prosecution~~ in the cases referred to
~~which should not be delayed~~ I am also to request a report be submitted
~~Report~~ about the result of the
~~I have to~~ referred above
~~should also be submitted~~
~~by post.~~

Ille

For Secretary

Memo 3/9/23.

Copy forwarded to the Comptroller for information ~~and~~

By order

Ille

List of enclosures,

Copied by

Examined by 1/11/11

GPB—20,000—25-9-10

10

1911-12
~~190~~

From The President,
City Municipal Council,
Bangalore

To The Secretary to the
Government of Mysore,
Dated 11th Genl & Rev Depts
Despatched 11 November 1911 Bangalore
Received
General No 86
No

Enclosure No —

Reporting on the
steps that are being
taken in re Cess defal-
-cation cases.

OFFICE OF THE MUNICIPAL COUNCIL,

No .86
Enc —

City, Bangalore 11th November 1912

DIARY No 2534

	13/1-19/2
SECTION	mnl
FILE No.	80-09
SERIAL No	39

From

THE PRESIDENT,
Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your letter No 3122/Munl. 80-09 dated the 1st Instant, sanctioning the engagement of the services of the Public Prosecutor for conducting the prosecution in the Cess defalcation cases against Cess Collectors Krupal Singh and Hanumonthappa, I have the honour to state that the Public Prosecutor has been engaged and the cases have been postponed to the 18th Instant A further report will be made in due course after the result of the prosecution is known

2 As already reported in this Office letter No.236 dated the 8th April last and acceded to in your letter No 8756/Ml 80-09-36 dated the 25th Idem, the explanations of the several other Cess Collectors concerned have been called for before instituting judicial proceedings against them Some have submitted their explanations and those of a few others are expected shortly It is further reported that the whereabouts of some of the Cess Collectors including Ananthasilappa are not traceable, the last named having absconded soon after the completion of the Test Audit in July 1909 Notices are being

issued

4

issued for service through the Amildars of those moffusil Taluks where a few of the defalcated Cess Collectors are reported to be

3 As it is but necessary that the parties concerned should be given an opportunity to explain themselves before criminal proceedings are instituted against them as also to ensure successful prosecution, I have directed the Health Officer to lose no time in obtaining and forwarding the necessary explanations There may be some delay in completing the proceedings and this seems to be unavoidable owing to the circumstances of the cases in question

I have the honour to be
Sir,
Your most obedient servant,

b v For President

22/1/12

153/11

S. 28]

File No 80-07
Serial No 40

2531

ry No of letter replied to.

Proceedings of the Government of His Highness the [redacted] of Mysore

GENERAL AND REVENUE SECRETARIAT
(Ext)

, *the* 19

ate of issue 25-1-12

Signed by Mark M-R

READ-- letter dt 86 of 11-11 19[redacted]
from the President, Bangalore City
Mk Comm, stating, with ref
to correspondence ending with the letter
& his letter dt [redacted] to be made
regarding arrangements necessary for
conducting the prosecutions against
certain Mncpl officials who have
defalcated municipal revenue, that
the Public Prosecutor has been
engaged in the defalcation

other

SUBJECT

that a further

~~would~~ will be submitted after

the result of the prosecutions is known

and that ~~necessary steps~~ steps

~~would~~ will be taken to institute judicial proceedings

against the others who have defaulted,

~~after~~ On the receipt of their explanations

which have been called for and

~~are being collected~~.

Order thereon. 5076/7 mil 80-09 B)

The engagement of the Public

Prosecutor to conduct the prosecution in the

case against Rampal Singh &

Hanumanthappa is sanctioned. A

report of the result of the prosecutions

should be submitted to Govt.

The Pres^dt is requested to

take early steps for obtaining

the explanations of the other offenders

and bringing them to justice.

Ille.

For Secretary

KPM

10/4/12

To

The Pres^dt, Bangalore City Dist Ct

& Comptr

No. 180 Office of the Municipal Council,
Bangalore City, 25 March 1912.

5410

1911-1912
Dl
No. 80-09
41

From

The President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to Government Proceedings No. 5076-7/M1.80-09-40 dated the 25th January 1912, calling for a report of the result of prosecutions against Cess Collectors Krupal Singh and Hanumonthappa I have the honour to state that the cases are still proceeding. Some of the witnesses for the prosecution in the case against Krupal Singh were examined on the 20th Instant and the cases adjourned to the 29th Idem. Further report will be made after the cases are decided. The explanations of the other offenders are being called for by the Health Officer and steps taken to bring them to justice.

I have the honour to be
Sir,
Your most obedient servant,

President.

Rv. 1936

2713 Rr

~~100~~ 72

From

The PRESIDENT, MUNICIPAL COUNCIL
BANGALORE CITY

To The Secretary
Government of
General & Revenue
Dated 25 } Bang
Despatched 26 }
Received

General No 180
No

Enclosure No

Reporting in
prosecutions ag
Cess Collectors
Sings and

DIARY No 245

No 4 of the Municipal Council,

19/2-0/3 ngalore City, 9th July 1912

SECTION No 1

80-09

From

The esident, Munic Council,

Bangalore City

To

The Secretary to the Government of

His Highness the Maharaja of Mysore,

General and Revenue Departments,

Bangalore

Sir, P(Secy)

In continuation of this Office letter No 180 dated the 28th March 1912, I have the honour to state that of the two Cess Collectors Krupal Singh and Hanumonthappa who underwent prosecution for misappropriation in the Court of the City Magistrate, Bangalore, the former was discharged and the latter acquitted

I have the honour to be

Sir,

Your most obedient servant,

President

By

~~190~~

From

The PRESIDENT, MUNICIPAL COUNCIL,
BANGALORE CIT

8. 11.91

To The Secretary to Government of Genl & Rev Depth,

Dated 9th

Despatched 10th July 1912

Received

General No 4
No

Enclosure No

Stating that
Cess Collectors
and Kammonths
underwent a
misappropriation in
Court of the City
the former has
and the latter

G.S 26]

Diary No of letter replied to 2431

ral and Revenue Secretariat
(Rub)
, the 191

Date of issue 20/7/12

Signed by Mr SPR

GNO (3) 80/09
+ 41/12
File No
Serial No

No 706 mi80-09-
dt 20/7/12

To
The President of the
Taluk Council
Bangalore city

Sir

With reference to your letter no 4 dated the 9th July 1912 reporting theft of the two cess Collectors Krishnappa Singh & Hanumanthappa who were prosecuted for misappropriation, the inquiry

over

SUBJECT

was discharged & his letter
acquitted, I am directed
to request you to be so good
as to obtain & submit
a copy of the judgment
passed in each case.

I have &c

JM

For Secy

CB

NS 69
16/7/17

List of enclosures

Copied by BG 19/7

Examined by

JM 19/7

GPB—35,000—8-8-11

46

IV 29/12/12 G.S. 1912-13

~~190~~

From

The President,
City Municipal Council,
Bangalore

To

The Secretary to the
Govt of Mysore, Genlt Revs
Dept Bangalore

Dated 19th December 1912

Despatched 21

Received

General No 1332

No

Enclosure No One

Submitting copies of Judgments passed by the City Magistrate in the Cases Nos 8331 & 8332 of 1911-12 against the Revenue Collectors Hanumanth Singh and Hanumanth

No. 2
Encl: One

Office of the Municipal Council,
City, Bangalore, 19th December 1912.

From

The President, Municipal Council,
Bangalore City.

DIARY No 3569
10/12 013
SECTION nil
FILE No. 80-09
SERIAL No 46

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

Sir,

With reference to your letter No. 706/Ml.80-09-45 dated the 20th July last, I have the honour to submit herewith copies of Judgments passed by the City Magistrate in the cases Nos. 831 and 832 of 1911-1912 against the Cess Collectors Krupal Singh and Hanumant

I have the honour to be
Sir,
Your most obedient servant,

President.

By

Exe b wl 30-8-12 5

In the Court of the City Magistrate, Bangalore

Dated 9th May 1912.

Present - C. Ranganatha Rao Sahib Esq , B A , B L.

Criminal Case No. 831 of 1910-11.

Complainant	VS	Accused
City Police.		Krupal Singh

The prosecution examined

(1) K. Joseph

(2) Abdul Latiff

(3) Ramaiya

(4) B Narasinga Rao

The following Exhibits were filed -

Ex P_1 13 Receipts in Book No 9 R 4 1
,, P_2 Entry in the Remittance Register for 6-4-6
,, P_3 do do do 4-0-6
,, P_4 Irasal Patti bearing 21-1-1908
,, P_5 Entry in the Remittance Book the sum of 8-8-1

The accused pleaded not guilty and stated that he would file his written statement His written statement was to the following effect -

That it was true that he collected the Cess while he was a Conservancy Overseer in the City Municipality, that as the cess levied on houses being very small and the collection work being a troublesome one, in order to minimize the work, he used to enter the headings of the Bill book completely both original and duplicate receipts beforehand and was delivering the original receipts to the parties when they made payments, noting the date of the collection in the counter-foil, that the parties sometimes found a certain date for payments when, under such circumstances believing their promise, he used to put the date or initial in the receipt books, that these receipts are now probably filed as Exhibits in the case, that the amounts shewn against the parties in the counterfoil have never been collected by him, nor, has it been entered in the remittance register, that it was not proved by the prosecution that he adjusted certain amount out of the collected money after the credit

18

of the Municipal accounts, that he did not commit any offence and prayed that he would be discharged.

O R D E R.

The prosecution in this case is at the instance of the Police. The Police charge is to the effect that the accused Krupal Singh, a conservancy ~~Overseer~~ cess Collector of the Bangalore City Municipality, committeed Criminal breach of trust in respect of a sum of Rs 68-13-0 collected by him as conservancy cess on behalf of the Municipality between the years 1907 to 1909 and was guilty of an offence under Section 409 of the Indian Penal Code

As the trial of the offence in which the misappropriation admittedly extended over a year, would be altogether illegal, Mr Ranganna, the Public Prosecutor, confined the prosecution to a charge against the accused of having committed criminal breach of trust in respect of a sum of Rs 3-8-0 collected between the 6th January 1908 and 29th January 1908

Four witnesses were examined for the prosecution Mr Ranganna conducted the prosecution, and Mr Santanam Iyengar defended the accused

The case against the accused becomes clear by a brief reference to the practice adopted in the Municipality as regards the collection and remittance to the Treasury of the conservancy cess The total demand for each Division of the Municipality under this head is prepared and entered in a register by the Divisional Overseer This register is called 'the demand register' This together with several receipt books are handed over to the Senior Cess Collector of the Division who grants receipts out of these books to all payments made by rate-payers When the Cess Collector thinks the collections he has made are large enough to justify their remittance to the Municipal Treasury, he enters the voucher numbers, names of the payers and amounts paid them in a register called 'the remittance register'

This is checked by the Conservancy Overseer and also the Cess Clerk in the office. The amount is then credited to the Municipal Treasury on Irsal pattis that are exact copies of the abstract in the Remittance Register

Book No. IX a receipt book was issued to accused Krupal Singh for granting receipts to rate-payers in No IV -Division of the Municipality on 3rd January 1909

A comparision of Book No IX with the Remittance register shows that the amounts recovered by the accused on Receipt No 847 to 860 of this book have not been credited by him to the Municipality

The total ~~demand~~ amount realised on these receipts is ₹5-8-0 It is seen from the same register that a sum of ₹6-4-6, representing the total of receipts 816,846 were credited by the accused to the Municipal Treasury on the 21st January 1908 (Ex P_2) and that ₹4-0-6 representing the total of receipts 861,877 have been credited on 4-2-1908 (Ex P_3) The collections made on the intervening receipts i e 846 and 860, have not been credited at all These receipts are all written in the hand-writing of the accused It is therefore argued that the accused gave these receipts and misappropriated the sums recovered

The accused files a written statement to the effect that he never collected the amount on these receipts and that such receipts were written even before any collection was made

The only evidence against the accused consists of the fact that the amounts of Receipts 846 to 860 have not been credited to the Treasury and that these receipts are in the hand-writing of the accused Beyond the fact that the originals of receipts No 846-860 are torn off leaving the counter-foils behind, there is nothing to show that money was actually collected on these receipts The mere fact of the receipt having been written does not prove payment for the 2nd P W

Abdul Latiff, Cess Clerk, says that receipts were

sometimes written even before money was actually received The fact that the originals in this case are missing does not prove that they must have been tendered to the rate-payers.

For the evidence of Abdul Latiff shows that no care is taken of these receipt books that are heaped up pell-mell in a room to which everybody has access. So that the fact that the originals of these receipts are missing is no evidence to show that there were so missing when the books left the hands of the Cess Collectors Abdul Latiff says that these receipt books used sometimes to remain with the Overseer for nearly a year after they left the Cess Collector before being sent on to the office The receipt books were never checked in the Municipality at all As it is clear from the evidence of Abdul Latiff a prosecution witness that entries were made in receipts before payments were actually received, the entries No 846,860 could hardly be regarded as presumptive evidence of receipt of money There is no other evidence against the accused He is accordingly discharged under Section 253 C P C

Sd C Ranganatha Rao Sahib,

9th May 1912 City Magistrate

5 Cr. C. 80-97/8/46

In the Court of the City Magistrate, Bangalore

Dated 14th May 1912

Present -C Ranganatha Rao Sahib Esq , B.A , B L

Criminal Case No 832 of 1911-12

Complaint.		Accused.
City Police	VS	Hanumantha

The prosecution examined -

(1) Joseph
(2) Abdul Latiff
(3) Ramaiah
(4) Narasinga Rao

and the following exhibits were filed -

Ex	P_1	Receipts 604 to 702 in Book No 7		
,,	P_2	do 803 to 953 in Book No 9		
,,	P_3	do 954 to 984 do 10		
,,	P_4	Remittance register of IV--division, page 33		
,,	P_5	do	do	,, 34
,,	P_6	do	do	,, 35
,,	P_7	do	do	,, 36
,,	P_8	do	do	,, 41
,,	P_9	do	do	,, 42
,,	P_{10}	190 Memo		
,,	P_{11}	Treasury Remittance Receipts		
,,	P_{12}	do		

The accused pleaded not guilty and stated that he did not misappropriate anything, that it was true he did write the receipt books and collected the money, that the Health Officer Mr Krishna Rao directed him to hand over all the records to Overseer Narain Prasad before he credited the amount to Treasury, that he gave him the records, that he had no written order to that effect, that he ordered him orally, that 2 months after the occurrence, the accounts were audited, that the deficient amount was paid by Overseer Narain Prasad after being written in the book by him, that this was all he had to say and that he would file the witness-list through his Counsel

The defence examined -

(1) Honnappa

(2) Chikmuttappa

J U D G M E N T

The prosecution in this case is at the instance of the Police. The Police charge is to the effect that the accused

Hanumanthappa, a conservancy cess collector of the Bangalore Municipality, committed criminal breach of trust in respect of a sum of Rs 28-3-0 out of the sums collected during a period extending from 1906 to 1908 and was guilty of an offence under Section 409 of the Indian Penal Code

As the charge framed by the Police was obviously illegal, Mr Ranganna, Public Prosecutor, confined the prosecution to the charge against the accused of having committed criminal breach of trust in respect of a sum of ₹27-15-6 collected as conservancy cess between the 1st January 1909 to the end of April of the same year

Four witnesses were examined for the prosecution A charge under Section 409 I P C was framed against the accused He pleaded not guilty and examined two witnesses on his behalf

Mr Ranganna, the Public Prosecutor, conducted the prosecution, and the accused was defended by Mr Santanam Iyengar

The case against the accused becomes clear by a slight reference to the practice existing in the unicipality as regards the collection and remittance to the Municipal Treasury of the conservancy cess The amount of cess leviable from each Division is ascertained and entered in a register called 'the Demand Register' Printed counterfoil receipt books with blanks for the register numbers of the payees etc are supplied to the Cess Collectors Recoveries are made by the Cess Collectors and receipts granted by them out of these receipt books When the amount recovered has reached a certain sum, the cess collectors enter the details in a register called 'the Remittance Register' and remit the amount to the Municipal Treasury on Irsal Pattis that are exact copies of the Remittance register Before remittance, the register is checked by the Conservancy Overseer and the Cess Clerk

The charge against the accused is clearly made out

in the evidence of Joseph, 1st Prosecution witness, who, the Accountant, has audited the Municipal accounts From the 1st of January 1909 to the end of April of the same year, the accused Hanumanthappa has issued receipts out of 3 books, Book No. VII, IX and X for the Cess collected by him The receipts in these books are all serially numbered and the numbering is carried on from book to book Book No. VII has receipts from 604 to 702 (both inclusive), Book No. IX receipts from 803 to 903 and Book No. X receipts from 904 to 1003 The charge against the accused is that he had not entered in the remittance register and remitted to the Treasury the collections made on receipts Nos 686 to 702 of Book No VII, Nos 863 to 903 of BOOK No IX and Nos 932 to 954 of Book No X, until the Municipal accounts were audited in August 1909 The total of the receipts of Book No VII that were not credited to the Treasury until August 1909, is ₹ 6-3-0, that of Book No IX & of Book No X being ₹ 7-11-0 The total amount that the accused is charged with having misappropriated until the audit of the Municipal accounts in August 1909 is ₹ 27-15-6 The misappropriation is evidenced by the fact that the accused has credited to the Municipal Treasury the recoveries he made on receipts both previous and subsequent in numeral number to those above referred to The recoveries on receipts Nos 677 to 685 have been credited to the Treasury on the 19th March 1909 (Ex P_6) In this connection, it would avoid confusion to state that the remittance register does not give the Numbers of the receipts, but the register numbers of the payees noted in these receipts The recoveries on receipts 686 to end of book i e No 702 have as already stated not been credited at all Book No VIII was not issued to the accused Book No IX was given him on the 6th February 1909

As stated already, it is recoveries on receipts 863 to 903 or end of Book No IX that have not been credited

to the Treasury The amounts recovered on receipts 803 to 862 have been credited by him on the 27th February 1909, 11th March 1909 and 19th March 1909 (Ex P_4, P_5 & P_6) Book No. X was issued to the accused on the 10th March 1909, It is the amount on receipts No. 932 to 954 in this book that the accused is alleged to have misappropriated The recoveries on receipts 909 to 931 have been credited on the 13th April 1909 (P_7), and those on receipts 955 to 982 on the 19th April 1909 (P_8)

It will be seen from the above the receipt Nos, the recoveries on which the accused has misappropriated are within Number 686 and No 995 The amount on receipt N 677 to 685 was credited on 19th March 1909 and that No 955 to 982, on the 19th April 1909 This, of course, does not show when the amounts misapprorpiated were collected The receipts are not dated That the amounts credited were collected long before the date after remittance to the Treasury is clear from the fact that the receipt books bearing later numbers, were taken by the Cess Collectors a long while before the collections on the earlier ones were credited However, the period above cited namely- that from the 19th March to 19th April 1909, is approximately the period when the collections on receipts that were not brought on the remittance register till 1909, should in the usual course of things, have been credited There has been a delay of about 5 or 6 months

On the 23rd August 1909, it is seen that a sum of ₹28-12-6 was credited to the Treasury The remittance register shows (EX P_{11}) that nearly all the amount represents the recoveries on receipts that were missed out from being brought on the remittance register in the months of March and April 1909 The case against the accused is that the receipts the recoveries on which he is alleged to have misappropriated are in his handwriting The receipt books were issued to him The entries in the

Remittance Register between March & April 1909 are all in his handwriting and that the belated remittance on 23-8-09 is also in his handwriting It is therefore inferred that he recovered the amounts on receipts, he failed to bring on the remittance register and failed to remit them till August 1909 when the Test Audit showed that misappropriations were taking place.

The accused admits having collected the amount He says that before the amounts were remitted to the Treasury he was ordered by the Health Officer to hand over all papers, money etc , to the Divisional Overseer Narain Prasad He handed all these over to Narain Prasad about 2 months before the Test Audit He produces 2 witnesses to prove that Narain Prasad induced him to write down the entries in the remittance register on 23-8-1909

The accused admits having made the recoveries, he says he handed the money over to Narain Prasad 2 months before the date of the Test Audit The accused appears to have made the same defence at the time the defalcation was found out Abdul Latiff, Prosecution W-2, says that the accused when charged with misappropriation at the time of Test Audit said that the money was not with him, but with Narain Prasad (Ex P_{11}) shows that although the accused might have written it, it was Narain Prasad that actually credited the money to the Treasury The remittances noted in the Remittance Register in April, show that they were made by Hanumanthappa and were checked and found correct by Narain Prasad A careful inspection of the remittance registers shows that when the Cess Collectors remit the sum, Narain Prasad signs the remittance register under a note such as "Checked and found correct " or simply "Checked" In such cases, the signature of the Cess Collectors is invariably at the bottom of the entries brought on the register When Narain Prasad himself credits the remittances as he has done on and after the 23-8-1909, the

W.173 27. 80/09

File No
Serial No 47

S&O
19/12

R.S 26]

Diary No of letter replied to 3569

No 5299
ml80-09

General and Revenue Secretariat
(ml)
, the 19

Date of issue 22/1/13

Signed by MR DGR

To
The President
Inl Council
Bangalore city

Sir

With reference to the correspondence ending with your letter No. 132 dated the 19 Dec 1912 submitting copies of Judgments passed by the City Magistrate ~~against~~ abt. the Fee Bill

over

SUBJECT

Kempalangh and
Ramanathappa of
the 3 ang above city &c.
I am directed to request
you to be so good as
to report at an early date
the result of action taken
to bring the offenders
to justice & to recoup the
loss of revenue to me &c.

Wells
15/1/13

I have &c

For Secy

DAG
9/4/913

List of enclosures,

Copied by

Examined by

M 15/1

GPS—10,000—8-8-11.

29

No 139 OFFICE OF THE MUNICIPAL COUNCIL
Enclosures 2 Bangalore City, 15th November 1914.

Jud 80-09/850

From

DEWAN BAHADUR RAJA SABHA BHUSHANA
K P PUTTANNA CHETTY, ESQ,
Hony President, Municipal Council,
Bangalore City

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore.

SIR,

With reference to your letter No. 5299/M1. 80-09-47 dated 22-1-1913, I have the honor to state that out of the total sum of Rs 1103-15-1 traced as having been misappropriated by Cess Collectors, the Auditors of Comptroller's Office say that they are unable to decide on whom to fix the responsibility for a sum of Rs 244-7-6 (vide para 5 of Comptroller's letter No. 4017 dated the 10th February 1910, to the Secretary to Government, General and Revenue Secretariat).

received
Nr ml 80-09
Enclosure 1 to file 85-14

2. A sum of Rs 413-5-0 was traced to Cess Clerk Abdul Latiff. He was tried by the City Magistrate and convicted and sentenced to undergo one year's rigorous imprisonment and to pay a fine of Rs 300/-, or to undergo imprisonment for a further term of six months in default.

3. Another sum of Rs 178-15-10 was traced to one Ananta Silappa, Cess Collector of the 1st Division. Before any one in the office was able to know that the auditors had discovered embezzlement in respect of the cess collected by him, Ananta-

Silappa

Ananta Silappa absconded. All attempts made to find out his whereabouts have proved futile. The overseers of the several Divisions have been warned to be on the look-out and to have the man apprehended should he come into Bangalore.

4. Shama Rao and S.P. Raju who are reported to have defalcated ₹4-5-0 and ₹0-13-6 respectively have left service and are not traceable. Narayan Prasad and Krupal Singh answerable for ₹32-8-6 and ₹60-1-0 respectively are also not in service. The whereabouts of the former are not known and the latter who was prosecuted was discharged by the City Magistrate.

5. Sankarappa and C. Narayan Rao dispute the correctness of the sums of ₹71-14-0 and 15-2-3 shown against their respective names. They have been served with notices that they should furnish explanation on pain of removal from service and criminal prosecution. Steps will be taken to adjust these sums after receipt of their explanation.

6. A sum of ₹32-7-6 has up to date been recovered from the remaining parties as shown in the accompanying statement.

7. Eversince the discovery of the irregularities noticed above, the following measures have been adopted to prevent embezzlement of this item of revenue - (1) the practice then of remitting the cess collections to the Health Office has been done away with, (2) all collections are sent to the Municipal Treasury direct, (3) the Cess Collectors have been made to produce cash securities, (4) demand registers for noting the demand and collections have been opened, (5) the conservancy

overseers

overseers have been made responsible for the collections of cess in the Divisions under their charge.

8. Notwithstanding all this the present system has been tried and found to be unsatisfactory. It has finally been decided to do away with the monthly cess collection and to convert it into a yearly tax to be collected by the shambhogs. This new system will come into force from 1st January 1915.

I have the honor to be
Sir,
Your most obedient servant,

Honorary President.

Rec'd 80-09 8/50 3L

Copy of para 5 of letter No. 4017 dated the 10th February 1910, from the Comptroller to the Government of His Highness the Maharaja of Mysore, to the Secretary to Government, General and Revenue Departments.

x x x x x x

5. The parties responsible for the amounts of Rs1,103-15-1, are as follows:-

Cess Clerk	Abdul Latiff	415--5--0
Cess Collector	Anantasilappa	178-14-10
"	Sankarappa	71-14--0
"	Krupalsingh	68-13--0
"	Narayanaprasad	32--8--6
"	Hanumantappa	28--3--0
"	Venkatasubbaiya	24--2--6
"	C. Narayana Rao	15--2--3
"	Venkataram Jatti	14--2--0
"	Shama Rao	4--5--0
"	P. Subba Rao	3-12--6
"	Kemchappa	2--5--6
"	S.P. Rajoo	0 13--6
"	Krishnamurthi Rao	0-11--0
"	B. Ramiah	0--4--0
"	B. Naranappa	0--1--6
"	J.R. Sammon	0--1--6
Cess collections of the II-Circle Clearly defalcated cannot be decided.		244--7--6
	Total.	1,103-15--1

The responsibility for this amount is primarily with the cess collectors, viz, Sitaramiah, Narasimhiah and Hanumantappa and if they could prove that they had paid the money to the cess clerk Abdul Latiff, then the latter becomes responsible. In the absence of divisional remittance registers, it is not possible

possible to allocate the sums definitely to one or other of these individuals.

"C O P Y".

H P Cunningham

Honorary President.

Encl nl 60-09/850

Statement showing the names of cess collectors who are reported to have misappropriated Municipal money, the amount misappropriated and recovered.

No.	Names of the Cess Collectors.	Amount misappropriated.	Amount recovered.	Remarks
1.	Anantasilappa	178 14 10	- - -	X
2.	Shankarappa	71 14 0	- - -	
3	Krupal Singh	68 13 0	8 13 -	X
4	Narayan Prasad	32 8 6	- - -	X
5.	Hanumantappa	28 3 0	28 3 0	
6.	Venkata Subbaiya	24 2 6	24 2 6	
7.	C. Narayana Rao	15 2 3	- - -	
8	Venkataram Jatti	14 2 0	14 2 0	
9	Shama Rao	4 3 0	3 0 0	X
10	P Subba Rao	3 13 6	3 13 6	
11	Khushappa	2 5 6	2 5 6	
12	S.F. Raju	- 13 6	- - -	X
13	Krishna Murti Rao	- 11 0	- 11 0	
14	B. Ramaiya	- 4 -	- 4 -	
15	B. Narainappa	- 1 6	- 1 6	
16	J.R. Tannen	- 1 6	- 1 6	
17	Abdul Latif Cess Clerk	413 5 --	- - -	†
	cess collection of the 2nd circle defalcated, cannot be decided.	344 7 6	- - -	
	Total Rs.	1103 15 1	82 7 6	

Bangalore,
15th November 1914.

Honorary President.

Col

GRS 28]

File No 80 -P
Serial No 51

Diary No of letter replied to 3217

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT
(Municipal)

Dated, *the* 30 / 1915

READ—

Correspondence ending with letter No 1329 dated the 15th November 1914 from the President, Bangalore City Municipal Council, submitting a report of the

~~ORDER THEREON—No~~

results of the action taken in connection with the defalcation of Corporation in the City Municipality

Date of issue 18.2.15.

Signed by M. A. V. Ramanathan

SUBJECT

GPB—80,000—1-12-12

~~Received~~

Adm Officer
~~For Hffg. Secty~~ 11.2.15
3/11/15

L

The President Bangalore City
Municipal Council
~~Comptroller both a Copy~~
~~of the Municipal Records~~

Mr Mss